



**LOS ANGELES COUNTY  
REGIONAL PARK AND  
OPEN SPACE DISTRICT**

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510 South Vermont Avenue • Room 230 • Los Angeles • CA 90020-1975 (213) 738-2981

July 29, 2015

TO: Sachi A. Hamai  
Executive Officer

FROM: Russ Guiney  
Director, Parks and Recreation

SUBJECT: **ENGINEER'S REPORT FOR FISCAL YEAR 2015-16  
REGIONAL PARK AND OPEN SPACE DISTRICT**

In accordance with the Landscaping and Lighting Act of 1972 (Chapter 1, Article 4, commencing with Section 22565 of the California Streets and Highways Code) and Section 5539.9 of the California Public Resources Code, I am filing the annual Engineer's Report for the Los Angeles County Regional Park and Open Space District for Fiscal Year 2015-2016.

If your staff has any questions, please contact Jane Beesley of my staff at (213) 738-2981.

RG:JB:ja:st

Attachment

c: Each Supervisor  
Chief Executive Officer



**ENGINEER'S REPORT**  
**FOR**  
**LOS ANGELES COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT**  
**(LANDSCAPING AND LIGHTING DISTRICT NO. 92-1)**  
**June 30, 2015**

## **INTRODUCTION**

On November 3, 1992, Los Angeles County voters approved Proposition A, the Safe Neighborhood Parks Proposition (1992 Proposition), for the purpose of providing \$540 million worth of park, recreation, and open space improvements throughout the County. The Proposition created the Los Angeles County Regional Park and Open Space District (Landscaping and Lighting District No. 92-1), (the District), and provided for the levy of a benefit assessment to fund the improvements.

On November 5, 1996, Los Angeles County voters approved Proposition A, the Safe Neighborhood Parks Proposition of 1996 (1996 Proposition), increasing the District's annual benefit assessment, amending the methodology of applying the assessment to each assessable parcel and authorizing an additional \$319 million worth of park, recreation, and open space improvements throughout the County.

On March 30, 1993, the Board of Supervisors, acting in its capacity as the governing body of the Los Angeles County Regional Park and Open Space District, designated the Director of the Department of Parks and Recreation as District Engineer.

## **RATE AND METHOD OF ASSESSMENT**

The 1992 Proposition provided for the levy of a benefit assessment for 22 years (Fiscal Year 1993-94 through 2014-15) and set the maximum rate of the assessment at \$9.39 per benefit point. The 1996 Proposition provided for an assessment of \$5.07 per benefit point for 22 years (Fiscal Year 1997-98 through 2018-19), resulting in a combined total assessment of \$14.46 per benefit point for 18 years beginning in Fiscal Year 1997-98 and \$5.07 per benefit point for the last four years ending Fiscal Year 2018-19. Each parcel within the District is assigned benefit points based on the size and use of the parcel in accordance with formulas set forth in the Engineer's Report adopted on March 17, 1992, as part of the District's formation and modified in accordance with formulas set forth in the Final Engineer's Report, as amended and adopted on June 18, 1996. The number of benefit points allocated to a parcel is multiplied by the assessment rate to determine the benefit assessment for each parcel.

The Auditor-Controller of the County of Los Angeles generates the current year's net assessment on all assessable parcels. The Auditor-Controller's records are incorporated by reference herein and made part of this Report.

## **PLANS AND SPECIFICATIONS**

A diagram of the District, including the general location of the improvements specified in the Propositions, is attached. Documents showing the general nature, location and description of all proposed improvements and their estimated costs are on file at the District's administrative headquarters, 510 South Vermont Avenue, Los Angeles, California 90020, and are included herein by reference.

## **ESTIMATED COST OF IMPROVEMENTS**

The following is a summary of the cost of the improvements as provided in the Propositions, as well as inception-to-date expenditures on those improvements for Fiscal Year 2013-14, and estimated expenditures for Fiscal Years 2014-15 and 2015-16.

	Amount <sup>1</sup>	Inception To Date	Estd Actual	Estimated
<b><u>Proposition A -1992</u></b>	Included In	Expenditures	Expenditures	Expenditures
<b>Bond Funded Projects</b>	Proposition	2013-14	2014-15	2015-16
City Projects	\$241,739,832	\$239,764,033	\$1,975,799	\$0
County Projects	\$110,781,938	\$110,781,938	\$0	\$0
CSC/Others	\$7,868,058	\$7,868,058	\$0	\$0
Santa Monica Mtns. Conservancy	\$785,000	\$785,000	\$0	\$0
Competitive Grants	\$27,874,291	\$27,874,291	\$0	\$0
Subtotal	\$389,049,119	\$387,073,320	\$1,975,799	\$0
<b>Assessment Funded Projects</b>				
City Projects	\$45,756,879	\$37,086,178	\$6,277,847	\$1,198,994
County Projects	\$36,275,833	\$31,914,895	\$325,003	\$2,270,654
CSC/Others	\$13,617,460	\$13,199,460	\$0	\$209,000
Santa Monica Mtns. Conservancy	\$42,175,000	\$41,859,060	\$0	\$315,941
Competitive Grants/SMMC	\$13,125,709	\$8,044,596	\$907,302	\$1,177,980
Subtotal	\$150,950,881	\$132,104,189	\$7,510,152	\$5,172,569
Total Cost of 1992 Improvements	\$540,000,000	\$519,177,509	\$9,485,951	\$5,172,569
<b><u>Proposition A - 1996</u></b>				
<b>Bond Funded Projects</b>				
City Projects	\$86,811,779	\$86,811,779	\$0	\$0
County Projects	\$56,251,426	\$56,251,426	\$0	\$0
CSC/Others	\$12,155,000	\$12,155,000	\$0	\$0
Santa Monica Mtns. Conservancy	\$2,005,000	\$2,005,000	\$0	\$0
Competitive Grants	\$7,407,055	\$7,407,055	\$0	\$0
Subtotal	\$164,630,260	\$164,630,260	\$0	\$0
<b>Assessment Funded Projects</b>				
City Projects	\$50,447,895	\$40,506,815	\$2,102,522	\$4,931,047
County Projects	\$36,571,462	\$30,572,426	\$1,226,065	\$2,776,837
CSC/Others	\$19,610,511	\$9,986,828	\$0	\$109,441
Santa Monica Mtns. Conservancy	\$37,146,927	\$36,758,871	\$0	\$388,055
Competitive Grants/SMMC	\$10,592,945	\$5,154,809	\$1,454	\$25,000
Subtotal	\$154,369,740	\$122,979,749	\$3,330,041	\$8,230,380
Total Cost of 1996 Improvements	\$319,000,000	\$287,610,009	\$3,330,041	\$8,230,380
Total Cost of All Improvements	<b>\$859,000,000</b>	<b>\$806,787,518</b>	<b>\$12,815,992</b>	<b>\$13,402,949</b>

<sup>1</sup> Proposition amounts have been adjusted to reflect assignment of funds among agencies and payments either by bond or assessment funding.

## **DIAGRAM OF DISTRICT**

The boundaries of the District are coterminous with the boundaries of the County of Los Angeles. The lines and dimensions for each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Los Angeles, which support the tax roll for Fiscal Year 2015-16. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

## **ASSESSMENT OF COST OF IMPROVEMENTS**

The District estimates that \$28,186,027 in assessments will be levied in Fiscal Year 2015-16. The following table includes the calculation of the total assessments levied and the estimated expenditure breakdown based on the requirements of the Propositions, approved project agreements, and the bond indenture. This breakdown includes only the assessments anticipated in Fiscal Year 2015-16 and does not include interest earned or carry-over balances from previous years.

<b><i>Assessment Calculation</i></b>	<b>Estimated 2015-16</b>
Total Benefit Points	5,571,603
Assessment Per Benefit Point	\$5.07
<b>Total Assessments</b>	<b>\$28,248,027</b>
Less Adjustment due to appeals & parcel enrollment losses	(\$62,000)
<b>Net Assessments</b>	<b>\$28,186,027</b>
<b><i>Assessment Expenditures</i></b>	
Estimated Delinquencies	\$651,097
Administration	\$1,376,746
Maintenance & Servicing Allocations	\$4,130,239
Debt Service Payments	\$227,679
Debt Service Payment Pledge-Oct. 2016	\$13,022,819
Future Assessment-Funded Projects and Reserves	\$8,777,447
<b>Total Expenditures</b>	<b>\$28,186,027</b>

## **BOND PRINCIPAL**

The District sold its first series of bonds on May 12, 1994. Los Angeles County Regional Park and Open Space District Limited Obligation Improvement Bonds, Series 1994A, had a total principal value of \$176,650,000. In November 1997, the District issued Series 1997A bonds in the amount of \$510,185,000 to finance capital projects funded through both Propositions and to advance refund the Series 1994A bonds. The advance refunding amounted to \$174,969,622. In January 2005, the District issued series 2005A bonds amounting to \$181,220,000, refunding the portion of the 1997A series that did not cover the 1994A bond refund. The action saved the District more than \$3,000,000 in debt service. In February 2007, the District issued Series 2007A revenue bonds in the amount of \$94,315,000 refunding the balance of the 1997A outstanding bonds. Lower interest rates on the new series saved the District almost \$18,000,000 in debt services.

## **PARCELS ASSESSED**

The estimated change in the total number of parcels assessed on the Assessor's tax roll for regular parcels is listed below:

<b>Assessor's Regular Roll</b>			
<u>Description</u>	Actual 2014-15	Estimated 2015-16	Change
Total Parcels	2,324,281	2,326,145	1,864
Exempt	(4,975)	(4,919)	56
Exceptions	(3,058)	(3,093)	(35)
Parcels Assessed	2,316,248	2,318,133	1,885

<b>Summary of Assessable Parcels (By Use)</b>			
<u>Description</u>	Actual 2014-15	Estimated 2015-16	Change
Single-Family Residential	1,782,158	1,785,486	3,328
Multi-Family Residential	242,921	243,196	275
Mobile Homes	2,430	2,453	23
Commercial/Industrial	139,966	139,827	(139)
Vacant	148,773	147,171	(1,602)
Parcels Assessed	2,316,248	2,318,133	1,885

## **FUNDING FOR 2015-16**

The District anticipates generating \$30,149,861 in revenue during Fiscal Year 2015-16 from benefit assessments, collection of delinquent prior year assessments, interest on assessment collections, and penalties and penalty interest resulting from late payments. A complete accounting of both assessment and bond revenue is available in the section titled "Revenue and Expenses."

<b>Revenue Source</b>		<b>Estimated 2015-16</b>
Benefit Assessments		\$28,186,027
Less Anticipated Delinquencies	2.31%	(\$651,097)
Add Prior Year Assessment Collected		\$1,861,000
Interest Earned <sup>1</sup>		\$24,931
Penalties & Penalty Interest		\$729,000
<b>Total Funds Generated</b>		<b>\$30,149,861</b>

<sup>1</sup> Includes interest on assessment revenue fund only.

## **MAINTENANCE & SERVICING ALLOCATION**

As required in both the 1992 and 1996 Propositions, the District annually sets aside a portion of the assessments collected for allocation among all eligible agencies to offset increases in maintenance and servicing costs resulting from the improvements funded through the District.

The amount set aside annually for maintenance and servicing is 15 percent of the assessments collected (including penalties, penalty interest and prior year delinquent assessments collected) less \$1,700,000, which is deducted from the City of Los Angeles' allocation and returned to the District for debt service in accordance with Section 23(b) of the 1992 Proposition and Section 23(b) of the 1996 Proposition.

The total maintenance and servicing funding available in any given year includes the fund balance from the previous year and the current fiscal year funding. These amounts for 2013-14, 2014-15, and 2015-16 are as follows:

	Actual Allocation 2013-14	Estimated Actual Allocation 2014-15	Estimated Allocation 2015-16
Beginning Fund Balance	\$46,468,691	\$46,087,414	\$48,107,494
Benefit Assessment	\$12,230,266	\$12,192,079	\$4,522,479
Interest <sup>1</sup>	(\$102,556)	\$0	\$0
Less Expenditures <sup>2</sup>	(\$12,508,987)	(\$10,171,999)	(\$11,340,493)
<b>Ending Fund Balance</b>	<b>\$46,087,414</b>	<b>\$48,107,494</b>	<b>\$41,289,480</b>

<sup>1</sup>Interest was redirected to project fund starting 2013-14.

<sup>2</sup>Includes the \$1,700,000 annual payments from City of Los Angeles maintenance and servicing allocation to debt service.



## REVENUE & EXPENSES

The disposition of funds generated by the District is shown in the table below. This accounting has been compiled from County records, which are available for inspection at the District administrative headquarters, 510 South Vermont Avenue, Los Angeles, California 90020.

	Actual 2012-2013	Actual 2013-2014	Estimated Actual 2014-2015	Estimated 2015-2016
<b>Assessment-Based Revenue</b>				
Fund Balance from Prior Year	\$303,552,768	\$312,588,444	\$304,147,205	\$307,946,818
Prior Year Debt Service Pledge	\$32,165,694	\$32,869,319	\$33,617,944	\$34,384,569
Assessments Collected	\$80,476,441	\$80,198,742	\$80,718,779	\$29,395,930
Penalties & Penalty Interest	\$807,981	\$814,737	\$814,774	\$729,000
Interest *	\$2,178,183	\$2,214,011	\$5,000,372	\$2,368,617
<b>Total</b>	<b>\$419,181,067</b>	<b>\$428,685,253</b>	<b>\$424,299,074</b>	<b>\$374,824,934</b>
<b>Assessment-Based Expenditures</b>				
Administrative Costs Paid	\$4,771,456	\$5,961,381	\$6,632,947	\$8,237,000
Maintenance & Servicing Paid	\$14,630,071	\$10,808,987	\$8,471,999	\$9,640,493
Excess Maintenance & Servicing Paid	\$0	\$0	\$2,442,670	\$2,931,204
Assessment-Funded Project Costs	\$5,000,885	\$5,052,980	\$10,840,193	\$13,402,949
Excess Funded Project Costs	\$13,784,888	\$33,518,484	\$18,024,821	\$21,776,064
Debt Service Payments	\$35,780,013	\$35,752,263	\$35,732,513	\$35,692,388
Debt Service Pledge	\$32,625,310	\$33,443,953	\$34,207,113	\$12,880,163
Subtotal	\$106,592,623	\$124,538,048	\$116,352,256	\$104,560,261
Fund Balance	\$312,588,444	\$304,147,205	\$307,946,818	\$270,264,673
<b>Total</b>	<b>\$419,181,067</b>	<b>\$428,685,253</b>	<b>\$424,299,074</b>	<b>\$374,824,934</b>
<b>Bond-Based Revenue</b>				
Fund Balance From Prior Year	\$1,906,936	\$3,812,099	\$3,812,099	\$0
Bond Proceeds	\$0	\$0	\$0	\$0
Debt Service Reserve 2007A	\$0	\$0	\$0	\$0
Refunding Escrow Deposits	\$0	\$0	\$0	\$0
Premium on Bond	\$0	\$0	\$0	\$0
Interest on Bond Proceeds *	\$176,798	\$173,991	(\$1,658,845)	\$142,656
<b>Total</b>	<b>\$2,083,734</b>	<b>\$3,986,090</b>	<b>\$2,153,254</b>	<b>\$142,656</b>
<b>Bond-Based Expenditures</b>				
Debt Service Reserve 1997A	\$0	\$0	\$0	\$0
Debt Service Pledge	\$244,009	\$173,991	\$177,455	\$142,656
Cost of Issuance	\$0	\$0	\$0	\$0
Refunding Escrow Deposits	\$0	\$0	\$0	\$0
Bond-Funded Project Costs **	(\$1,972,374)	\$0	\$1,975,799	\$0
Subtotal	(\$1,728,365)	\$173,991	\$2,153,254	\$142,656
Fund Balance	\$3,812,099	\$3,812,099	\$0	\$0
<b>Total</b>	<b>\$2,083,734</b>	<b>\$3,986,090</b>	<b>\$2,153,254</b>	<b>\$142,656</b>

\* 1.8363M refund for Arbitrage Rebate Calculation from IRS in 2011/12 was transferred to Administration Fund in 2014/15.

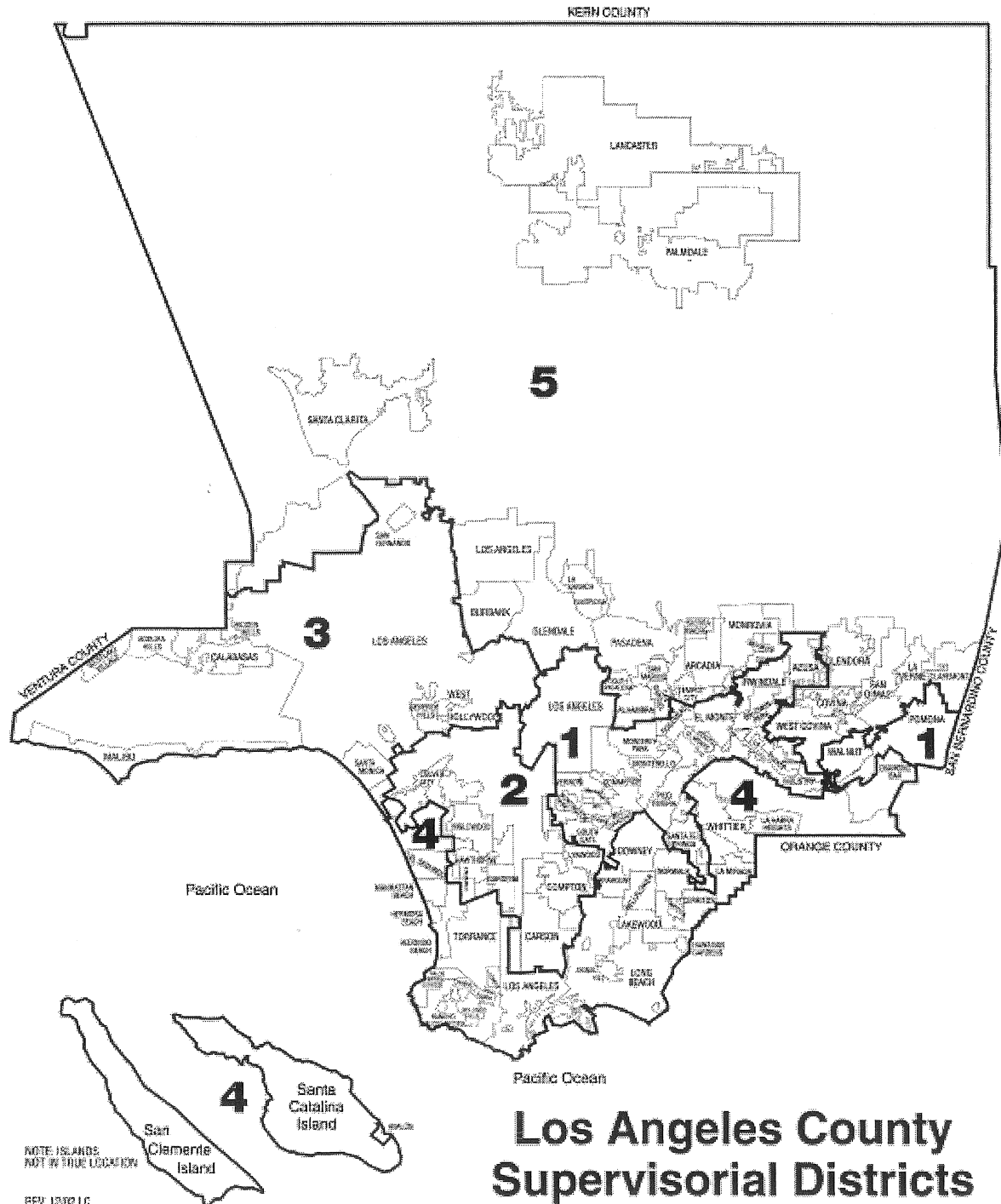
\*\* Credit to project costs represent refunds from cities for cancelled projects previously funded by bond proceeds.



## DISTRICT INFORMATION

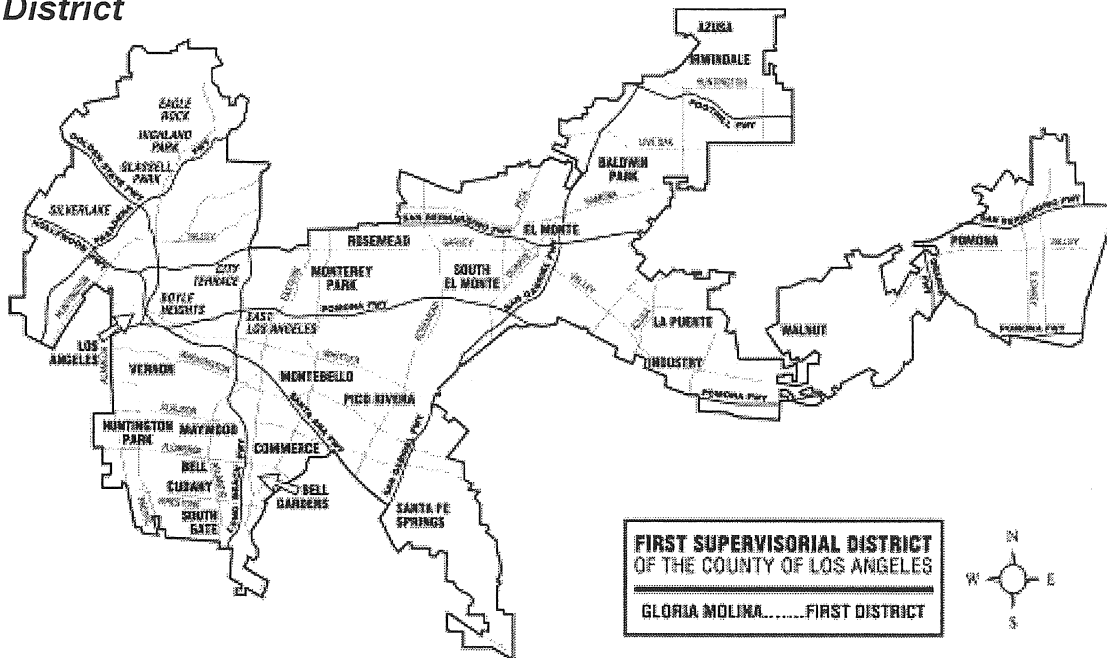
### County Map

The following map of the the County of Los Angeles shows the geographic layout of the five Supervisional Districts:



## DISTRICT INFORMATION

### First District



APW 12/01/10

### Cities and communities within the First District:

#### Cities

Azusa  
Baldwin Park  
Bell  
Bell Gardens  
Commerce  
Cudahy  
El Monte  
Huntington Park  
Industry  
Irwindale  
La Puente  
Los Angeles (portion)  
Maywood  
Montebello  
Monterey Park  
Pico Rivera  
Pomona  
Rosemead  
Santa Fe Springs  
South El Monte  
South Gate

Vernon  
Walnut

#### Unincorporated Areas

Avocado Heights  
Bandini (islands)  
Bassett  
Citrus (Covina islands) (portion)  
East Azusa (islands) (portion)  
East Los Angeles:  
Belvedere Gardens  
City Terrace  
Eastmont  
Florence (portion)  
Firestone (portion)  
Graham (portion)  
Hacienda Heights (portion)  
Los Nietos (portion)  
North Claremont (islands) (portion)  
Rowland Heights (portion)  
South San Gabriel  
South San Jose Hills  
South Whittier (portion)

Sunshine Acres  
Valinda  
Walnut Park  
West Puente Valley  
West Whittier (portion)  
Whittier Narrows

#### Los Angeles City

Boyle Heights  
Chinatown  
Downtown  
Eagle Rock  
Echo Park  
El Sereno  
Expo Park (portion)  
Glassell Park  
Highland Park  
Lincoln Heights  
Little Tokyo  
Silver Lake (portion)  
Westlake  
Wholesale District  
(portion)

MARCH 2009

## DISTRICT INFORMATION

### Second District

Cities and communities within the Second District:

#### Cities

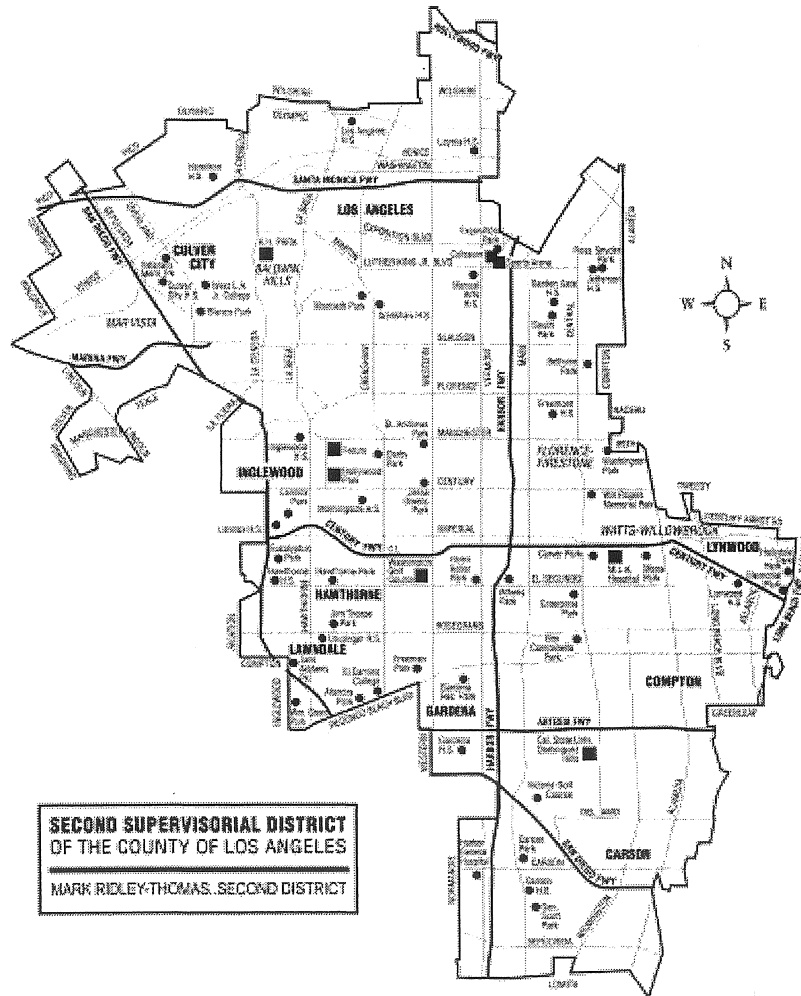
Carson  
Compton  
Culver City  
Gardena  
Hawthorne  
Inglewood  
Lawndale  
Los Angeles (portion)  
Lynwood

#### Unincorporated Areas

Athens (or West Athens)  
Baldwin Hills  
Del Aire  
East Compton  
El Camino Village  
Firestone (portion)  
Florence (portion)  
Graham (portion)  
Ladera Heights  
Lennox  
Marina Del Rey (portion)  
Rancho Dominguez  
View Park  
West Carson  
West Compton  
West Rancho Dominguez  
Westmont  
Willowbrook  
Windsor Hills  
Wiseburn

#### Los Angeles City

Adams  
Barnes City  
Central Avenue



8527 12798 B

Crenshaw  
Expo Park (portion)  
Green Meadows  
Hollywood (portion)  
Koreatown  
La Brea  
Mar Vista  
Miracle Mile (portion)  
North Shoestring  
Palms (portion)  
Sawtelle (portion)  
South Park  
South Vermont  
Venice (portion)  
Vermont Square  
Watts

West Adams  
Westchester (portion)  
Westlake (portion)  
Wholesale District (portion)  
Wilshire Center (portion)

## DISTRICT INFORMATION

### Third District

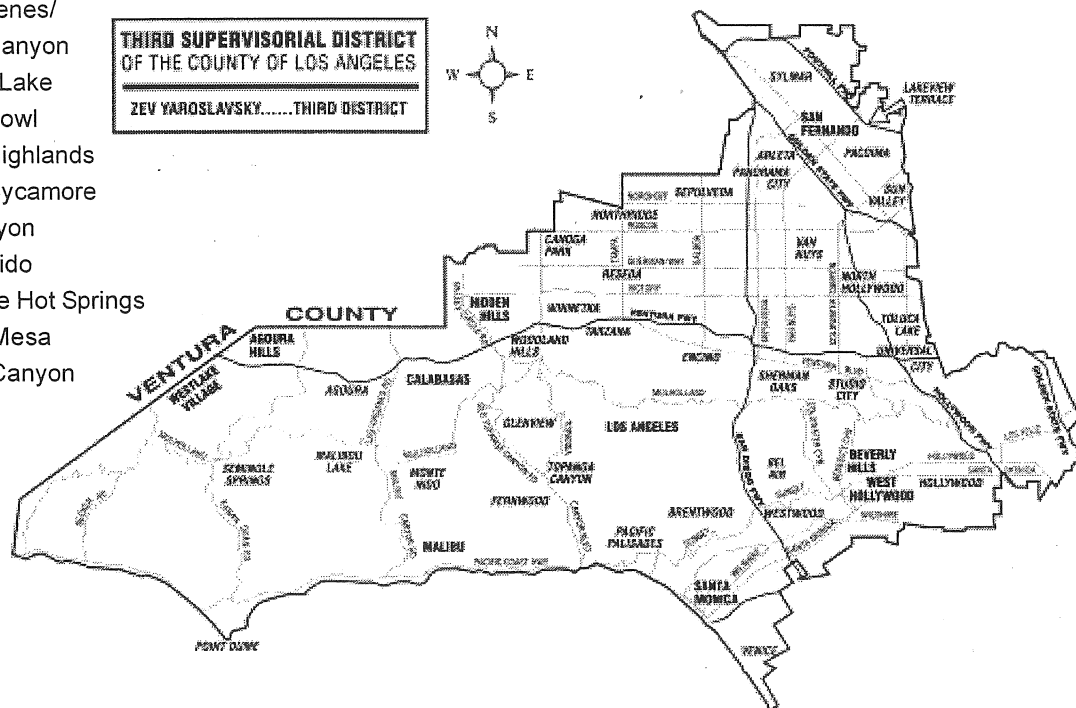
Cities and communities within the Third District:

#### Cities

Agoura Hills	Topanga Canyon	Chatsworth (portion)	Sawtelle (portion)
Beverly Hills	Fernwood	Encino	Sepulveda
Calabasas	Glenview	Hancock Park	Sherman Oaks
Hidden Hills	Sylvia Park	Hollywood (portion)	Silver Lake (portion)
Los Angeles (portion)	Topanga	Lakeview Terrace	Studio City
Malibu	Universal City	Los Feliz	Sun Valley (portion)
San Fernando	Valley Glen	Miracle Mile (portion)	Sunland (portion)
Santa Monica	Veterans	Mission Hills (portion)	Sylmar (portion)
West Hollywood	Administration Center	Mount Olympus	Tarzana
Westlake Village	West Chatsworth	North Hills	Toluca Lake
	(portion)	North Hollywood	Valley Village
	<b>Los Angeles City</b>	Northridge	Van Nuys
	Arleta	Pacific Palisades	Venice (portion)
	Atwater Village	Pacoima	Warner Center
	Bel Air	Palms (portion)	West Los Angeles
	Benedict-Coldwater	Panorama City	Westwood
	Canyons	Park La Brea	Wilshire Center (portion)
	Beverly Glen	Rancho Park	Winnetka
	Brentwood	Reseda	Woodland Hills
	Canoga Park (portion)		

#### Unincorporated Areas

Agoura  
Calabasas (adjacent)  
Calabasas Highlands  
Franklin Canyon  
Lake Balboa  
Malibu Vista  
Mulholland Corridor  
Cornell  
Las Virgenes/  
Malibu Canyon  
Malibu Lake  
Malibu Bowl  
Malibu Highlands  
Malibu/Sycamore  
Canyon  
Monte Nido  
Seminole Hot Springs  
Sunset Mesa  
Triunfo Canyon



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MARCH 2009

AP2-5

## DISTRICT INFORMATION

### *Fourth District*

Cities and communities within the Fourth District:

#### Cities

Artesia  
Avalon  
Bellflower  
Cerritos  
Diamond Bar  
Downey  
El Segundo  
Hawaiian Gardens  
Hermosa Beach  
La Habra Heights  
La Mirada  
Lakewood  
Lomita

Long Beach  
Los Angeles (portion)  
Manhattan Beach  
Norwalk  
Palos Verdes Estates  
Paramount  
Rancho Palos Verdes  
Redondo Beach  
Rolling Hills  
Rolling Hills Estates  
Signal Hill  
Torrance  
Whittier

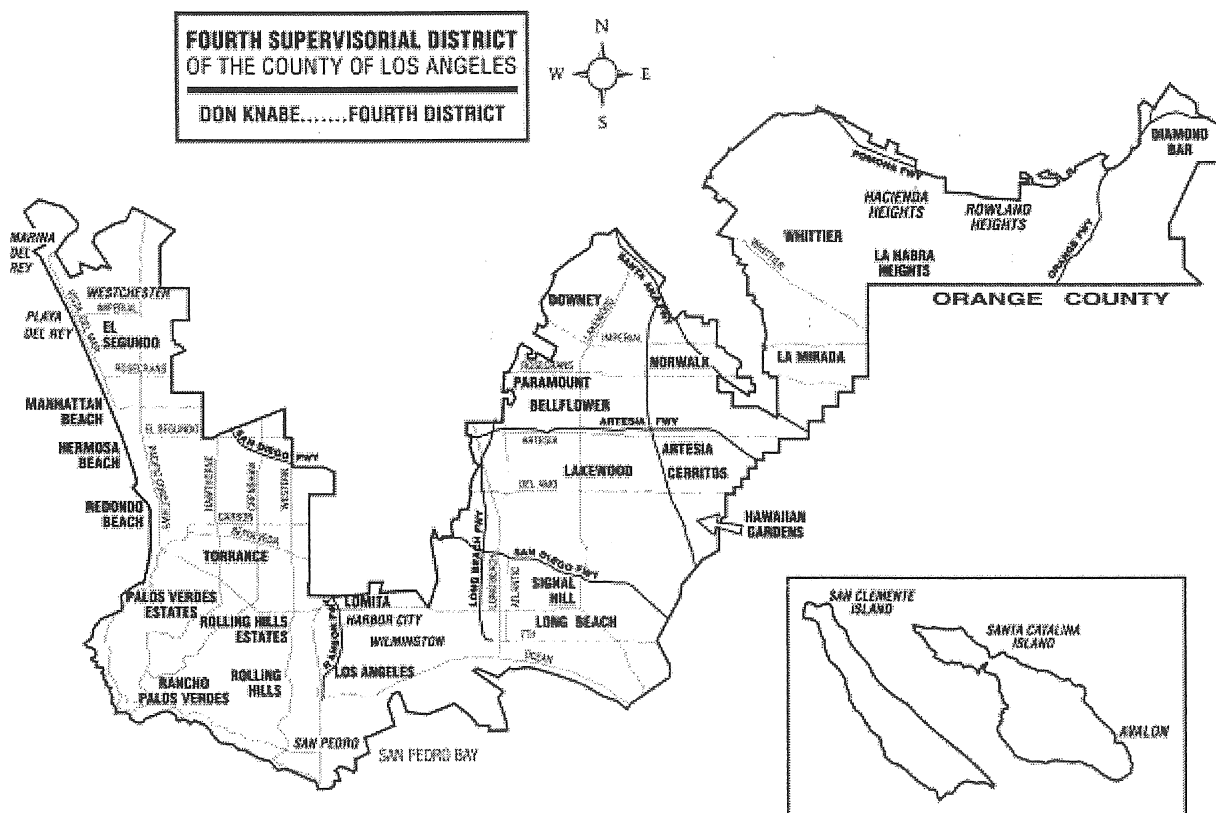
#### Unincorporated Areas

East Whittier  
Hacienda Heights (portion)

La Rambla  
Long Beach (islands)  
Los Cerritos Wetlands  
Los Nietos (portion)  
Marina del Rey (portion)  
Northeast Whittier (portion)  
Rowland Heights (portion)  
San Clemente Island  
Santa Catalina Island  
South Whittier (portion)  
West Carson  
West Whittier (portion)  
Westfield

#### Los Angeles City

Harbor City  
Playa del Rey  
San Pedro  
Westchester (portion)  
Wilmington



# DISTRICT INFORMATION

## Fifth District

Cities and communities within the Fifth District:

### Cities

Alhambra  
Arcadia  
Bradbury  
Burbank  
Claremont  
Covina  
Duarte  
Glendale  
Glendora  
La Canada-Flintridge  
La Verne  
Lancaster  
Los Angeles (portion)  
Monrovia  
Palmdale  
Pasadena  
San Dimas  
San Gabriel  
San Marino  
Santa Clarita  
Sierra Madre  
South Pasadena  
Temple City  
West Covina

### Los Angeles City

Canoga Park (portion)  
Chatsworth (portion)  
Granada Hills  
Mission Hills (portion)  
Olive View Hospital (in Sylmar)  
Porter Ranch  
Sunland (portion)  
Sun Valley (portion)  
Tujunga

### Unincorporated

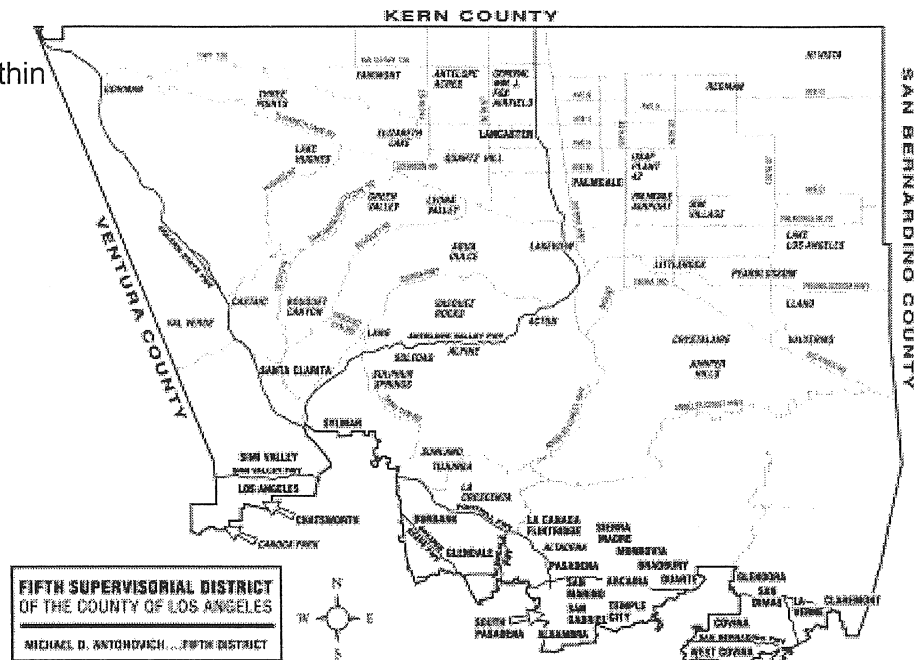
#### Areas

Acton

Agua Dulce  
Alpine  
Altadena  
Antelope Acres  
Big Pines  
Bouquet Canyon  
Castaic  
Castaic Junction  
Charter Oak  
(islands)  
Chatsworth (portion)  
Citrus (islands)  
(portion)  
Crystallaire  
Deer Lake  
Highlands  
Del Sur  
East Azusa (islands)  
(portion)  
East Pasadena  
East San Gabriel  
El Dorado  
Elizabeth Lake  
Fairmont  
Forrest Park

Glendora (islands)  
Gorman  
Green Valley  
Hi Vista  
Juniper Hills  
Kagel Canyon  
Kinneola Mesa  
La Crescenta  
Lake Hughes  
Lake Los Angeles  
Lake View  
Lang  
Leona Valley  
Littlerock  
Llano  
Longview  
Mint Canyon  
Monrovia/Arcadia/  
Duarte (islands)  
Montrose  
Neenach  
Newhall  
North Claremont  
(islands) (portion)  
Northeast San Dimas  
(islands)

Pearblossom  
Placerita Canyon  
Quartz Hill  
Redman  
Roosevelt  
San Pasqual  
Soledad  
Stevenson Ranch  
Sulphur Springs  
Sunland/Sylmar/  
Tujunga (adjacent)  
Sun Village  
Three Points  
Twin Lakes  
Val Verde  
Valyermo  
Vasquez Rocks  
West Arcadia  
(islands)  
West Chatsworth  
(portion)  
West Pomona  
(islands)  
White Fence Farms  
Wilsona Gardens  
Wrightwood



MARCH 2009

AP2-7